

Introduced by Senator FigueroaFebruary 19, 2004

An act to amend Sections 5000 and 5015.6 of the Business and Professions Code, relating to accountancy.

LEGISLATIVE COUNSEL'S DIGEST

SB 1543, as introduced, Figueroa. California Board of Accountancy.

Existing law provides for the licensing and regulation of accountants by the State Board of Accountancy in the Department of Consumer Affairs. The provisions creating the board, specifying the board's composition, and authorizing the board to appoint an executive officer become inoperative on July 1, 2005, and are repealed on January 1, 2006.

This bill would change these dates to unspecified dates.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 5000 of the Business and Professions
2 Code is amended to read:
3 5000. There is in the Department of Consumer Affairs the
4 California Board of Accountancy, which consists of 15 members,
5 seven of whom shall be licensees, and eight of whom shall be
6 public members who shall not be licentiates of the board or
7 registered by the board. The board has the powers and duties
8 conferred by this chapter.



1 The Governor shall appoint four of the public members, and the
2 seven licensee members as provided in this section. The Senate
3 Rules Committee and the Speaker of the Assembly shall each
4 appoint two public members. In appointing the seven licensee
5 members, the Governor shall appoint members representing a
6 cross section of the accounting profession with at least two
7 members representing a small public accounting firm. For the
8 purposes of this chapter, a small public accounting firm shall be
9 defined as a professional firm that employs a total of no more than
10 four licensees as partners, owners, or full-time employees in the
11 practice of public accountancy within the State of California.

12 This section shall become inoperative on July 1, 2005 ____, and
13 as of January 1, 2006 ____, is repealed, unless a later enacted
14 statute, that becomes effective on or before January 1, 2006 ____,
15 deletes or extends the dates on which this section becomes
16 inoperative and is repealed. The repeal of this section renders the
17 board subject to the review required by Division 1.2 (commencing
18 with Section 473). However, the review of the board shall be
19 limited to reports or studies specified in this chapter and those
20 issues identified by the Joint Legislative Sunset Review
21 Committee and the board regarding the implementation of new
22 licensing requirements.

23 SEC. 2. Section 5015.6 of the Business and Professions Code
24 is amended to read:

25 5015.6. The board may appoint a person exempt from civil
26 service who shall be designated as an executive officer and who
27 shall exercise the powers and perform the duties delegated by the
28 board and vested in him or her by this chapter.

29 This section shall become inoperative on July 1, 2005 ____,
30 and, as of January 1, 2006 ____, is repealed, unless a later enacted
31 statute, which becomes effective on or before January 1, 2006
32 ____, deletes or extends the dates on which it becomes inoperative
33 and is repealed.

